



## STATE OF ILLINOIS

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Facility Name & ID Number Southgate Health Care Center# 0017996 Report Period Beginning: 01/01/05 Ending: 12/31/05

## III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>74</u>	Skilled (SNF)	<u>74</u>	<u>27,010</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>66</u>	Intermediate (ICF)	<u>66</u>	<u>24,090</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>140</u>	TOTALS	<u>140</u>	<u>51,100</u>	7

## B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>8,500</u>	<u>269</u>	<u>3,524</u>	<u>12,293</u>	8
9	SNF/PED					9
10	ICF	<u>20,811</u>	<u>6,441</u>		<u>27,252</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>29,311</u>	<u>6,710</u>	<u>3,524</u>	<u>39,545</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 77.39%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been  
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒NO ☐

I. On what date did you start providing long term care at this location

Date started 08/25/1972

J. Was the facility purchased or leased after January 1, 1978?

YES ☐Date N/ANO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 38 and days of care provided 3,115Medicare Intermediary AdminaStar Federal (Louisville, KY)

## IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED  
CASH\* ☐ CASH\* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Southgate Health Care Center # 0017996 Report Period Beginning: 01/01/05 Ending: 12/31/05

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	166,292	12,359	7,674	186,325		186,325		186,325		1
2	Food Purchase		164,282		164,282		164,282	(1,140)	163,142		2
3	Housekeeping	128,717	20,009		148,726		148,726		148,726		3
4	Laundry	84,418	18,327		102,745		102,745		102,745		4
5	Heat and Other Utilities			83,569	83,569		83,569		83,569		5
6	Maintenance	64,433	45,045	114,303	223,781		223,781		223,781		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	443,860	260,022	205,546	909,428		909,428	(1,140)	908,288		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			5,600	5,600		5,600		5,600		9
10	Nursing and Medical Records	1,004,460	136,153	52,251	1,192,864		1,192,864	(4,521)	1,188,343		10
10a	Therapy			278,357	278,357		278,357		278,357		10a
11	Activities	33,791	2,071		35,862		35,862		35,862		11
12	Social Services	46,113			46,113		46,113		46,113		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,084,364	138,224	336,208	1,558,796		1,558,796	(4,521)	1,554,275		16
	<b>C. General Administration</b>										
17	Administrative	236,393			236,393		236,393		236,393		17
18	Directors Fees			4,000	4,000		4,000		4,000		18
19	Professional Services			17,864	17,864		17,864	(3,119)	14,745		19
20	Dues, Fees, Subscriptions & Promotion			56,406	56,406		56,406	(40,249)	16,157		20
21	Clerical & General Office Expense	103,159	16,064	45,122	164,345		164,345	(916)	163,429		21
22	Employee Benefits & Payroll Taxes			331,518	331,518		331,518		331,518		22
23	Inservice Training & Education			790	790		790		790		23
24	Travel and Seminars			36,912	36,912		36,912	(32,505)	4,407		24
25	Other Admin. Staff Transportation			13,356	13,356		13,356		13,356		25
26	Insurance-Prop.Liab.Malpractice			138,099	138,099		138,099		138,099		26
27	Other (specify):*										27
28	<b>TOTAL General Administration</b>	339,552	16,064	644,067	999,683		999,683	(76,789)	922,894		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,867,776	414,310	1,185,821	3,467,907		3,467,907	(82,450)	3,385,457		29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name &amp; ID Number Southgate Health Care Center

#0017996

Report Period Beginning:

01/01/05

Ending:

12/31/05

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			80,971	80,971		80,971	16,901	97,872			30
31	Amortization of Pre-Op. & Org											31
32	Interest			4,674	4,674		4,674	(4,674)				32
33	Real Estate Taxes			21,724	21,724		21,724		21,724			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			2,596	2,596		2,596		2,596			35
36	Other (specify): <sup>a</sup>											36
37	<b>TOTAL Ownership</b>			109,965	109,965		109,965	12,227	122,192			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:	187,504	97,399	1,681	286,584		286,584		286,584			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			76,650	76,650		76,650		76,650			42
43	Other (specify): <sup>a</sup> Nonallowable Cost	23,852		89,706	113,558		113,558	(113,558)				43
44	<b>TOTAL Special Cost Centers</b>	211,356	97,399	168,037	476,792		476,792	(113,558)	363,234			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,079,132	511,709	1,463,823	4,054,664		4,054,664	(183,781)	3,870,883			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

\*\*See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	16,901	30		9
10	Interest and Other Investment Income	(4,674)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(22)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(35)	43		18
19	Entertainment				19
20	Contributions	(1,487)	43		20
21	Owner or Key-Man Insurance	(9,364)	43		21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(25,185)	43		24
25	Fund Raising, Advertising and Promotion	(36,649)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(7,226)	43		26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising	(3,300)	20		28
29	Other-Attach Schedule See pg 5A	(112,740)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (183,781)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$		36
(sum of SUBTOTALS)				
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (183,781)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Southgate Health Care Center

ID# 0017996

Report Period Beginning: 01/01/05

Ending: 12/31/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Misc. - Part A - Urology	\$ (4)	43	1
2	Medicare - Lab Expense	(4,480)	43	2
3	Medicare - Xray Expense	(1,516)	43	3
4	Marketing Expense	(38,139)	43	4
5	PAC Contributions	(1,987)	43	5
6	Out of State Travel & Seminar	(32,505)	24	6
7	Disallow nonallowable Chamber of Commerce Dues	(300)	20	7
8	Disallow nonallowable Automobile Expense	(2,898)	43	8
9	Disallow nonallowable marketing consultant	(4,521)	10	9
10	Gain/Loss on Sale of Asset	(21,215)	43	10
11	Offset copy income	(296)	21	11
12	Offset vending income	(1,140)	2	12
13	Disallow cable tv expense	(620)	21	13
14	Disallow nonallowable legal fees	(3,119)	19	14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(112,740)		49

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Southgate Health Care Center

# 0017996

Report Period Beginning:

01/01/05

Ending:

12/31/05

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,140)	0	0	0	0	0	0	0	0	0	0	(1,140)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(1,140)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,140)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(4,521)	0	0	0	0	0	0	0	0	0	0	(4,521)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(4,521)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,521)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,119)	0	0	0	0	0	0	0	0	0	0	(3,119)	19
20	Fees, Subscriptions & Promotions	(40,249)	0	0	0	0	0	0	0	0	0	0	(40,249)	20
21	Clerical & General Office Expenses	(916)	0	0	0	0	0	0	0	0	0	0	(916)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(32,505)	0	0	0	0	0	0	0	0	0	0	(32,505)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(76,789)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(76,789)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(82,450)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(82,450)</b>	<b>29</b>

## Summary B

**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

[illegible]



Facility Name &amp; ID Number Southgate Health Care Center

# 0017996

Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Jane Ann Parker	86.00					
Sam Thompson	4.67					
Jeff Thompson	4.67	N/A		N/A		
Shelly MacCauley	4.66					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V				N/A				2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

\* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Southgate Health Care Center # 0017996 Report Period Beginning: 01/01/05 Ending: 12/31/05

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sam Thompson	Operations	Administrative	4.67	None	40+	66.67	Salary	\$ 155,600	17(1)	1
2	Jeff Thompson	Maintenance	Maintenance	4.67	None	40+	100.00	Salary	26,957	6(1)	2
3	Mary Lynn Thompson	Accountant	Clerical	0.00	None	40+	100.00	Salary	40,040	21(1)	3
4											4
5	Sam Thompson	Director	Administrative	4.67	None	40+	66.67	Director Fee	1,000	18(3)	5
6	Jeff Thompson	Director	Administrative	4.67	None	40+	100.00	Director Fee	1,000	18(3)	6
7	Shelly MacCauley	Director	Administrative	4.66	None	<1	<2%	Director Fee	1,000	18(3)	7
8	William T. Parker	Director	Administrative	0.00	None	<1	<2%	Director Fee	1,000	18(3)	8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 226,597		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Southgate Health Care Center# 0017996

Report Period Beginning:

01/01/05

Ending:

12/31/05

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization N/A

Street Address \_\_\_\_\_

City / State / Zip Code \_\_\_\_\_

Phone Number ( \_\_\_\_\_)

Fax Number ( \_\_\_\_\_)

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2									2
3									3
4									4
5				N/A					5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

**A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)**

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	GMAC		X	Vehicle purchase	\$1,130.00	10/31/02	\$ 40,686	\$	10/31/05	zero%	\$ none	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	Community Bank		X	Line of Credit	demand	02/28/04	60,000		02/28/05	varies	237	6	
7												7	
8												8	
9	TOTAL Facility Related				\$1,130.00		\$ 100,686	\$			\$ 237	9	
	B. Non-Facility Related*												
10	Mercedes Credit		X	Vehicle Purchase	\$1,415.00	02/28/03	76,104	40,729	05/31/08	0.0490	2,307	10	
11	Chrysler Credit		X	Vehicle Purchase	\$750.00	12/20/04	40,164	32,910	11/20/09	0.0490	2,130	11	
12								Less: Interest Income Offset			(237)	12	
13								Non-allowable interest			(4,437)	13	
14	TOTAL Non-Facility Related				\$2,165.00		\$ 116,268	73,639			(237)	14	
15	TOTALS (line 9+line14)						\$ 216,954	\$ 73,639			\$	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

**Southgate Health Care Center**

**Provider #: 0017996**

**01/01/05 to 12/31/05**

**Schedule 9A**

**SEE ACCOUNTANTS' COMPILATION REPORT**

Facility Name & ID Number **Southgate Health Care Center**# **0017996** Report Period Beginning: **01/01/05** Ending: **12/31/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and t must accompany the cost report	\$	<b>19,464</b>	<b>1</b>
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		<b>2004</b>	\$	<b>20,594</b>	<b>2</b>
3. Under or (over) accrual (line 2 minus line 1).			\$	<b>1,130</b>	<b>3</b>
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<b>20,594</b>	<b>4</b>
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		<b>5</b>
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		<b>6</b>
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	<b>21,724</b>	<b>7</b>
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	<b>2000</b>	<b>16,739</b>	<b>8</b>	<b>FOR OHF USE ONLY</b>	
	<b>2001</b>	<b>17,006</b>	<b>9</b>	<b>13</b>	FROM R. E. TAX STATEMENT FOR 2004 \$ <b>13</b>
	<b>2002</b>	<b>18,755</b>	<b>10</b>	<b>14</b>	PLUS APPEAL COST FROM LINE 5 \$ <b>14</b>
	<b>2003</b>	<b>19,464</b>	<b>11</b>	<b>15</b>	LESS REFUND FROM LINE 6 \$ <b>15</b>
	<b>2004</b>	<b>20,594</b>	<b>12</b>	<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION\$ <b>16</b>
<b>Accrual = Current tax bill.</b>					

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed**

SEE ACCOUNTANTS' COMPILATION REPORT

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates    **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2004 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME      Southgate Health Care Center      COUNTY      Massac

FACILITY IDPH LICENSE NUMBER      0017996

CONTACT PERSON REGARDING THIS REPORT      Sam Thompson

TELEPHONE      (618) 524-2863      FAX #:      (618) 524-3048

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. 08-01-450-001	BK 150	\$ 18,379.90	\$ 18,379.90
2.	All blk 150 ex triangular portion	\$	\$
3.	parcel n pt of:	\$	\$
4.	Addition to Metropolis	\$	\$
5. 08-01-451-001	BK 151	\$ 576.48	\$ 576.48
6.	Addition to Metropolis	\$	\$
7. 08-01-448-002	BK 148 - W 80 ft except N 26 ft	\$ 247.12	\$ 247.12
8.	Addition to Metropolis	\$	\$
9. 08-01-449-001	BK 149 - All Bld 149 except N 26 ft	\$ 1,390.68	\$ 1,390.68
10.	Addition to Metropolis	\$	\$
<b>TOTALS</b>		<b>\$ 20,594.18</b>	<b>\$ 20,594.18</b>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?      YES      ☒ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Southgate Health Care Center

# 0017996 Report Period Beginning:

01/01/05 Ending:

12/31/05

## X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,622 B. General Construction Type: Exterior Brick Frame Concrete Number of Stories OneC. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO  
If so, please complete the following:1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

## XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	185,500	1972	\$ 5,000	1
2	Resident Care	193,500	2002	95,000	2
3	TOTALS			\$ 100,000	3

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name &amp; ID Number Southgate Health Care Center

# 0017996

Report Period Beginning:

01/01/05

Ending:

12/31/05

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	88	1972	1976	\$ 207,276	\$	30	\$ 3,460	\$ 3,460	\$ 207,276
5	37		1976	289,344		30	9,645	9,645	274,883
6	10		1989	583,147	18,513	30	19,438	925	320,427
7	5		1993	598,429	15,344	30	19,948	4,604	249,350
8			1994	13,658	350	30	455	105	5,440
<b>Improvement Type**</b>									
9	Land improvements		1975	7,341		10-30			7,341
10	Land improvements		1976	2,886		20			2,886
11	Building improvements		1977	1,098		28			1,098
12	Land and building improvements		1980	1,014		20			1,014
13	Building improvements		1981	57,891		15			57,891
14	Land & building improvements		1982	17,279		5-20			17,279
15	Building improvements		1983	675		10			675
16	Bushes & gravel		1984	888		10			888
17	Patio, Med room & improvements		1984	13,078		15			13,078
18	Building addition		1984	100,925		20			100,925
19	Gravel road & painting		1985	7,365		3-20			7,365
20	Improvements		1985	17,960		15			17,960
21	Fire alarm & barn		1985	3,568		20	78	78	3,568
22	Improvements		1986	13,163		15			13,163
23	Kitchen remodeling		1988	32,477	1,031	30	1,084	53	18,958
24	Overhead door/kitchen		1989	852		15			852
25	Flooring		1990	729		10			729
26	Fire alarm		1990	9,537	303	20	477	174	7,393
27	Dining room improvements		1992	1,824	58	10		(58)	1,824
28	Warehouse storage building		1993	17,802	565	30	593	28	7,709
29	100 gal lime tank		1995	3,742		15	250	250	2,625
30	Drywall resident rooms & bathrooms		1996	2,240	57	10	225	168	2,134
31									
32									
33									
34									
35									
36									

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Parking lot	1997	\$ 5,000	\$ 299	10	\$ 500	\$ 201	\$ 4,250	37
38	Flooring	1997	674	17	10	68	51	546	38
39	Kitchen plumbing	1997	1,947	50	20	97	47	825	39
40	Tile floor	1997	784	20	10	78	58	663	40
41	Water softener	1997	667	17	10	67	50	569	41
42	Interior design	1997	1,245	32	15	83	51	706	42
43									43
44	Flooring	1998	1,130	29	10	113	84	847	44
45									45
46	Roofing	1999	17,240	442	20	862	420	5,926	46
47									47
48	Roof - Section B	2000	31,346	436	20	1,567	1,131	8,260	48
49									49
50	New laundry building	2001	179,249	4,596	20	8,962	4,366	40,790	50
51	Laundry building flooring	2001	1,219	112	10	121	9	546	51
52	Roof replacement	2001	84,500	2,167	20	4,225	2,058	19,013	52
53									53
54	Design & remodel dining room	2002	97,732	2,506	40	2,443	(63)	8,551	54
55	Flooring	2002	39,834	3,484	10	3,683	199	13,040	55
56	Blinds	2002	2,473	216	10	247	31	865	56
57	Awning	2002	996	87	10	100	13	350	57
58	Walk in cooler repair	2002	3,361	294	10	336	42	1,176	58
59	Lighting	2002	2,563	224	10	256	32	896	59
60									60
61	Flooring	2003	871	107	10	87	(20)	218	61
62	Entryway Carpeting	2003	2,367	290	10	237	(53)	592	62
63									63
64									64
65									65
66									66
67	Flooring	2004	18,000		10	1,800	1,800	2,700	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,499,386	\$ 51,646		\$ 81,585	\$ 29,939	\$ 1,456,060	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,499,386	\$ 51,646		\$ 81,585	\$ 29,939	\$ 1,456,060	1
2									2
3	Flooring	2005	22,140	3,163	10	1,107	(2,056)	1,107	3
4	Drywall Hallways in A&D Wings & Various Resident Room	2005	19,233	5,319	10	962	(4,357)	962	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,540,759	\$ 60,128		\$ 83,654	\$ 23,526	\$ 1,458,129	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Southgate Health Care Center

# 0017996

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XI. OWNERSHIP COSTS (continued)

## C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 470,670	\$ 4,426	\$ 9,613	\$ 5,187	5-10	\$ 457,582	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	190,589					190,589	73
74								74
75	TOTALS	\$ 661,259	\$ 4,426	\$ 9,613	\$ 5,187		\$ 648,171	75

## D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Care	1989 Chevrolet van	1989	\$ 18,500	\$	\$		5	\$ 18,500	76
77	Resident Care	1983 Ford pickup	1987	4,700				5	4,700	77
78	Resident Care	1999 Dodge Dakota	2000	14,504	989		(989)	5	14,504	78
79	Resident Care	2004 Van	2004	23,024		4,605	4,605	5	2,302	79
80	TOTALS			\$ 60,728	\$ 989	\$ 4,605	\$ 3,616		\$ 40,006	80

## E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,362,746	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 65,543	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 97,872	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 32,329	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,146,306	85

## F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Fully Depreciated Non-Care Assets	\$ 76,418	\$	\$ 76,418	86
87	2005 Jeep Cherokee	40,164	7,631	11,648	87
88	1999 Suburban (2000)	29,810	1,499	29,952	88
89	2001 Envoy (2002)	40,686	3,281	29,169	89
90	2004 Mercedes Benz	76,104	2,950	24,370	90
91	TOTALS	\$ 263,182	\$ 15,361	\$ 171,557	91

## G. Construction-in-Progres

	Description	Cost	
92	New facility - Design &	\$	92
93	construction. Not yet in		93
94	service	185,466	94
95		\$ 185,466	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* This must agree with Schedule V line 30, column f

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A  
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		<u>N/A</u>		\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
 This amount was calculated by dividing the total amount to be amortized  
 by the length of the lease                     .

9. Option to Buy: ☐ YES ☐ NO Terms:                                      \*

**B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)**

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ \$ 2,596 Description: Dishwasher - 2,596  
 (Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:  
 Beginning                       
 Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ <u>                    </u>
13.	<u>/2007</u>	\$ <u>                    </u>
14.	<u>/2008</u>	\$ <u>                    </u>

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. <u>CLASSROOM PORTION:</u> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____	3. <u>CLINICAL PORTION:</u> IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER CNA _____
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.  
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.  
 (c) For in-house training programs only. Do not include fringe benefit.  
 (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ \_\_\_\_\_

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.  
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.  
 SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
					1	Licensed Occupational Therapist	10A(3)	hrs	\$	2,202
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		451	22,525		451	22,525	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		2,912	145,576		2,912	145,576	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescripts				83,882		83,882	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	39(1,2,3)	20589 hrs	187,504	32	1,681	13,353	20,621	202,538	12
13	Other (specify):   VA Rehab & Labs	10A(3) , 39(2)			2	120	164	2	284	13
14	TOTAL			\$ 187,504	5,599	\$ 279,988	\$ 97,399	26,188	\$ 564,891	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed  
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed  
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 158,980	\$ 158,980	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 43,084 )	807,617	807,617	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments	18,475	18,475	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	26,738	26,738	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Acct. Receivable Employee	69	69	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,011,879	\$ 1,011,879	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	100,000	100,000	13
14	Buildings, at Historical Cost	3,382,527	2,540,759	14
15	Leasehold Improvements, at Historical Cost	118,657		15
16	Equipment, at Historical Cost		721,987	16
17	Accumulated Depreciation (book methods)	(2,300,021)	(2,146,306)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp. Non Care Assets)		263,182	22
23	Other(specify): See Sch 17A	186,326	186,326	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 1,487,489	\$ 1,665,948	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,499,368	\$ 2,677,827	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 65,876	\$ 65,876	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	102,034	102,034	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,542	7,542	31
32	Accrued Real Estate Taxes(Sch.IX-B)	20,594	20,594	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Sch 17A	155,897	155,897	36
37	Deferred Income - Patient Liability	111,729	111,729	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 463,672	\$ 463,672	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	73,639	73,639	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 73,639	\$ 73,639	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 537,311	\$ 537,311	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ 1,962,057	\$ 2,140,516	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,499,368	\$ 2,677,827	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)



**Southgate Health Care Center**

**Provider #: 0017996**

**01/01/05 to 12/31/05**

**Schedule 17A**

XV. Balance Sheet

Line 23 (Other)

Capitalized license cost	860
Construction in progress	<u>185,466</u>
Total-Line 23	<u><u>186,326</u></u>

Line 36 (Other Current Liabilities)

Other Accrued Expenses	9,987
Insurance Premiums Withheld	2,023
Due IDPA-Coinsurance	<u>143,887</u>
Total-Line 26	<u><u>155,897</u></u>

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 1,885,108</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>	<b>Adjustments subsequent to Cost Report preparation</b>	<b>(75)</b>	<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 1,885,033</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>309,440</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>(232,416)</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ 77,024</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 1,962,057</b>	<b>24 *</b>

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

## STATE OF ILLINOIS

Page 19

Facility Name &amp; ID Number Southgate Health Care Center

# 0017996

Report Period Beginning: 01/01/05

Ending:

12/31/05

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,443,820	1
2	Discounts and Allowances for all Levels	459,233	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,903,053	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients	4,569	5
6	Therapy	312,917	6
7	Oxygen	949	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 318,435	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	131,810	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	7,553	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 139,363	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income**	1,302	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,302	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Vending Income</b>	1,140	28
28a	<b>Miscellaneous Income</b>	811	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,951	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,364,104	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	909,428	31
32	Health Care	1,558,796	32
33	General Administration	999,683	33
<b>B. Capital Expense</b>			
34	Ownership	109,965	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	400,142	35
36	Provider Participation Fee	76,650	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,054,664	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	309,440	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 309,440	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\* Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Southgate Health Care Center# 0017996Report Period Beginning: 01/01/05

Ending:

12/31/05

## XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 46,737	\$ 22.47	1
2	Assistant Director of Nursing	2,359	2,359	45,864	19.44	2
3	Registered Nurses	8,475	8,475	145,327	17.15	3
4	Licensed Practical Nurses	22,008	22,008	296,200	13.46	4
5	CNAs & Orderlies	80,867	80,867	620,669	7.68	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,579	3,579	30,407	8.50	8
9	Activity Director	2,080	2,080	19,404	9.33	9
10	Activity Assistants	1,409	1,409	14,387	10.21	10
11	Social Service Worker	3,942	3,942	46,113	11.70	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	27,586	13.26	13
14	Head Cook	6,890	6,890	48,787	7.08	14
15	Cook Helpers/Assistants	8,014	8,014	55,577	6.93	15
16	Dishwashers	5,322	5,322	34,342	6.45	16
17	Maintenance Worker	4,408	4,408	64,433	14.62	17
18	Housekeepers	18,913	18,913	135,477	7.16	18
19	Laundry	11,508	11,508	84,418	7.34	19
20	Administrator	2,080	2,080	80,793	38.84	20
21	Assistant Administrator					21
22	Other Administrative	2,080	2,080	155,600	74.81	22
23	Office Manager					23
24	Clerical	8,891	8,891	103,159	11.60	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Mktg. Director</u>	2,080	2,080	23,852	11.47	33
34	TOTAL (lines 1 - 33)	199,065	199,065	\$ 2,079,132 *	\$ 10.44	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

## B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	201	\$ 7,674	1(3)	35
36	Medical Director	Monthly	5,600	9(3)	36
37	Medical Records Consultant	23	1,151	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	11	1,100	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	1	50	10A(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	236	\$ 15,575		49

## C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,405	\$ 43,326	10(3)	50
51	Licensed Practical Nurses	90	2,154	10(3)	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,495	\$ 45,480		53

SEE ACCOUNTANTS' COMPILATION REPORT

## **XIX. SUPPORT SCHEDULES**

A. Administrative Salaries		Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description		Amount	Description	Amount	
Mickey Cavitt	Administrator	0	\$ 80,793	Workers' Compensation Insurance		\$ 74,790	IDPH License Fee	\$ 1,990	
Sam Thompson	Administrative	4.67	155,600	Unemployment Compensation Insurance		26,398	Advertising: Employee Recruitment	2,563	
				FICA Taxes		154,986	Health Care Worker Background Check (Indicate # of checks performed <u>84</u> )	1,290	
				Employee Health Insurance		30,237	Illinois Health Care Assoc. Dues	7,728	
				Employee Meals		13,810	Promotional Advertising	26,865	
				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Dues	1,387	
				Employee Retirement		8,374	Miscellaneous Subscriptions	1,259	
				Employee Recognition & Morale		22,923	Miscellaneous License & Fees	240	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 236,393				Yellow Page Advertising	3,300	
B. Administrative - Other							Less: Public Relations Expense	(300)	
Description			Amount				Non-allowable advertising	(26,865)	
N/A			\$				Yellow page advertising	(3,300)	
							TOTAL (agree to Sch. V, line 20, col. 8)		
							\$ 16,157		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)		\$ 331,518	G. Schedule of Travel and Seminar**d		
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			Description		
Vendor/Payee	Type	Amount		Description	Line #	Amount	Amount		
Duane Morris	Legal Fees	\$ 3,320		N/A		\$	Out-of-State Travel		
American Expr Tax & Bus. Svcs	Accounting	970					\$		
Altschuler, Melvoin and									
Glasser, LLP	Accounting	7,443					In-State Travel		
Kemper CPA Group	Accounting	2,831							
Williams, Williams & Lentz	Accounting	3,300							
							Seminar Expense		
							See Attached Schedule		
							36,912		
							Less: Nonallowable Expenses		
							(32,505)		
							Entertainment Expense		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 17,864	TOTAL		\$	(agree to Sch. V, line 24, col. 8)		
							TOTAL		
							\$ 4,407		

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

**\*\*See instructions.**

**Southgate Health Care Center**

**Provider #: 0017996**

**01/01/05 to 12/31/05**

**Schedule 21A**

**XIX. SUPPORT SCHEDULE**

**C. Professional Services**

Total (agree to Schedule V, line 19, column 3) 17,864

Non-allowable legal fees:

Duane Morris (3,119)

Total (agree to Schedule V, line 19, column 8) 14,745

**SEE ACCOUNTANTS' COMPILATION REPORT**

**XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS** (which have been included in Sch. V, line 6, col. 3).  
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3								N/A					
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number Southgate Health Care Center

# 0017996

Report Period Beginning:

01/01/05

Ending:

12/31/05

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount Illinois Health Care Association - \$7,728
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period?
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 18,726 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 76,650  
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 13,810 Has any meal income been offset against related costs? No Indicate the amount \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? Adequate records have been maintained.  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? No  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fee



## RECONCILIATION REPORT

12:09 PM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-183,781	equal to	-183,781	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	21,724	equal to	21,724	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	0	equal to	0	0	O.K.	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	97,872	equal to	97,872	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	2,596	equal to	2,596	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	187,504	equal to	187,504	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	278,237	equal to	278,357	-120	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	97,399	equal to	97,399	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	909,428	equal to	909,428	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,558,796	equal to	1,558,796	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	999,683	equal to	999,683	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	109,965	equal to	109,965	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	400,142	equal to	400,142	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	76,650	equal to	76,650	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,154,797	equal to	1,004,460	150,337	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	187,504	-187,504	FAILED	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	33,791	equal to	33,791	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	46,113	equal to	46,113	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	166,292	equal to	166,292	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	64,433	equal to	64,433	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	135,477	equal to	128,717	6,760	FAILED	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	84,418	equal to	84,418	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	236,393	equal to	236,393	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	103,159	equal to	103,159	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	2,079,132	equal to	2,079,132	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	7,674	< or = to	7,674	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	5,600	< or = to	5,600	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	47,731	< or = to	52,251	-4,520	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	0	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	0	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	236,393	equal to	236,393	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	17,864	equal to	17,864	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	331,518	equal to	331,518	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	16,157	equal to	16,157	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	4,407	equal to	4,407	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	76,650	equal to	76,650	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	13,810	< or = to		0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	13,810	equal to	13,810	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,115	equal to	3,524	-409	FAILED	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	73,639	equal to	73,639	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	20,594	equal to	20,594	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	100,000	equal to	100,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,540,759	equal to	2,540,759	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	721,987	equal to	721,987	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,146,306	equal to	2,146,306	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,962,057	equal to	1,962,057	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	309,440	equal to	309,440	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	2,499,368	equal to	2,499,368	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Southgate Health Care Center  
IDHFS Comparative Data - Per Resident Day Cost  
Year Ending 12/31/05

Enter your HSA # in next column  
Census (Pulls from Page 2)

5  
39,545

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	4.71	6.01	5.48
2	Food Purchase	4.13	4.31	3.99
3	Housekeeping	3.76	3.70	3.40
4	Laundry	2.60	1.85	2.10
5	Heat & Other Utilities	2.11	2.95	2.71
6	Maintenance	5.66	3.01	2.55
8	Total General Services	22.97	22.58	21.47
10	Nursing & Medical Records	30.05	41.83	33.78
10A	Therapy	7.04	2.10	3.47
11	Activities	0.91	1.91	1.48
12	Social Services	1.17	1.42	1.09
16	Total Health Care & Programs	39.30	49.48	41.58
17	Administration	5.98	3.36	3.60
19	Professional Services	0.37	0.99	0.76
21	Clerical & Gen. Office Expense	4.13	4.79	3.46
22	Employee Benefits & PR Taxes	8.38	10.09	7.67
24	Travel & Seminar	0.11	0.08	0.13
26	Insurance-Property, Liability & Malpractice	3.49	2.58	2.22
28	Total General Administrative	23.34	24.94	21.37
29	Total Operating Expenses	85.61	98.06	88.05
30	Depreciation	2.47	3.70	2.54
32	Interest	-	2.54	1.41
33	Real Estate Taxes	0.55	1.38	0.80
37	Total Ownership	3.09	11.11	7.04
	Total Operating and Ownership Cost	88.70	109.17	95.09

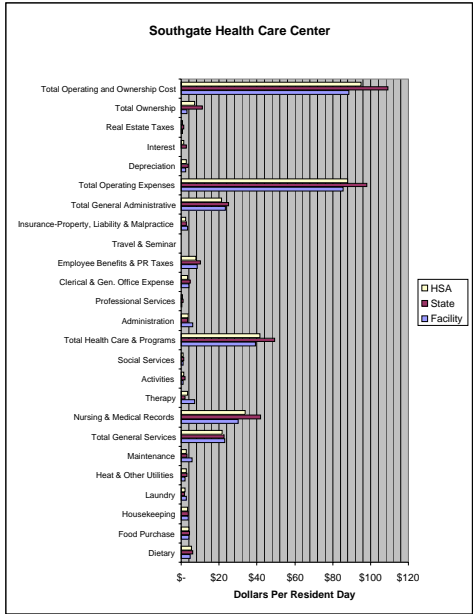
Notes:  
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.  
The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

IDHFS LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report Line	Description	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14

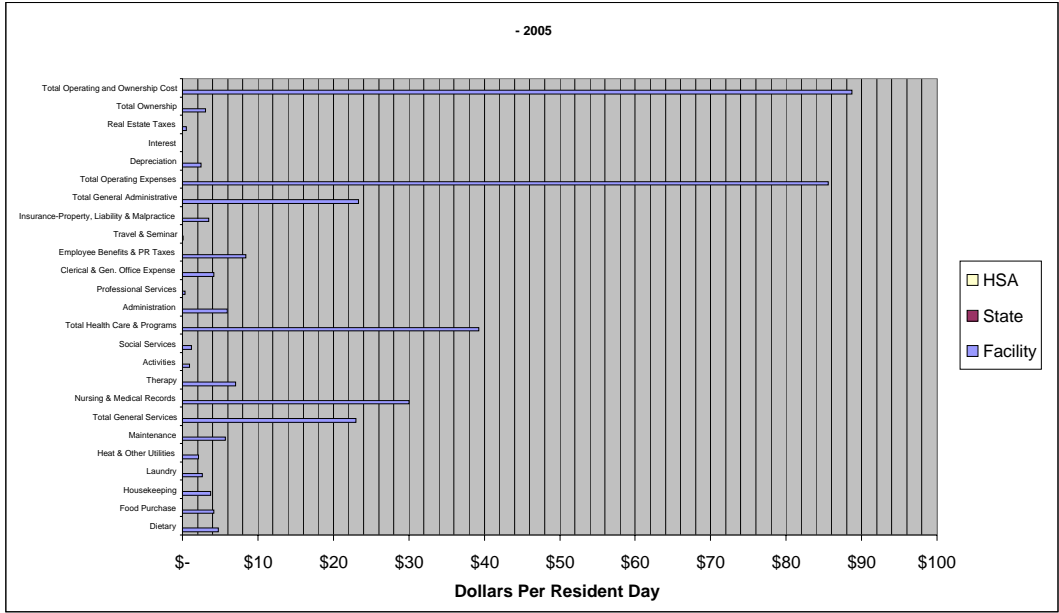


Cost Report Line	Description	2005 Per Diem Your Facility	2004 Median Cost Per Day		2004 Per Diem Your Facility	2004 Median Cost Per Day		2003 Per Diem Your Facility	2003 Median Cost Per Day		2002 Per Diem Your Facility	2002 Median Cost Per Day	
			State	HSA		State	HSA		State	HSA		State	HSA
1	Dietary	4.71	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.13	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	3.76	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	2.60	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	2.11	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	5.66	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	22.97	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	30.05	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	7.04	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	0.91	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.17	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	39.30	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	5.98	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.37	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	4.13	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	8.38	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.11	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	3.49	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	23.34	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	85.61	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	2.47	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	0.00	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.55	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	3.09	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	88.70	-	-	#DIV/0!	-	-	#DIV/0!	###	103.10	#DIV/0!	105.83	101.30

Notes:

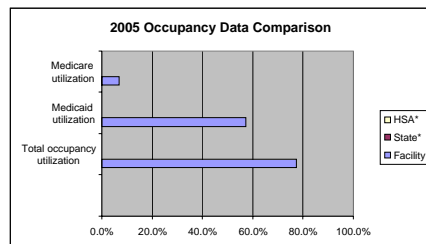
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



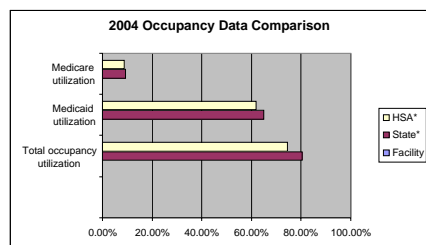
#### 2005

Your Facility	State*	HSA*
Total occupancy utilization	77.39%	0.00%
Medicaid utilization	57.36%	0.00%
Medicare utilization	6.90%	0.00%
Private pay percent utilization	13.13%	N/A
Capacity in Patient Days	51,100	N/A
Census days of service provided	39,545	N/A



#### 2004

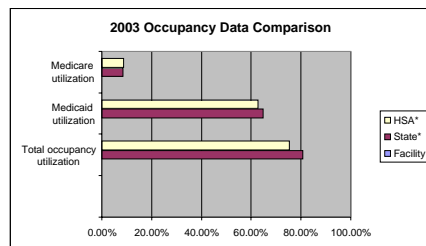
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%
Medicaid utilization	#DIV/0!	65.00%
Medicare utilization	#DIV/0!	9.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

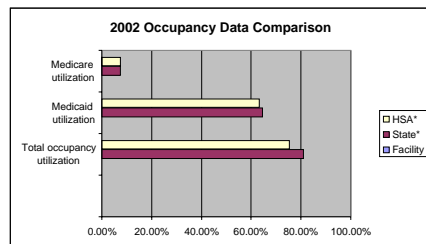
#### 2003

Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%
Medicaid utilization	#DIV/0!	64.80%
Medicare utilization	#DIV/0!	8.50%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A

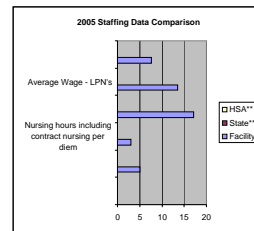


#### 2002

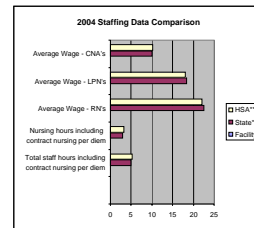
Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%
Medicaid utilization	#DIV/0!	64.50%
Medicare utilization	#DIV/0!	7.40%
Private pay percent utilization	#DIV/0!	N/A
Capacity in Patient Days	N/A	N/A
Census days of service provided	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.07	0.00	0.00
Nursing hours including contract nursing per diem	2.97	0.00	0.00
Average Wage - RN's	17.15	0.00	0.00
Average Wage - LPN's	13.46	0.00	0.00
Average Wage - CNA's	7.68	0.00	0.00

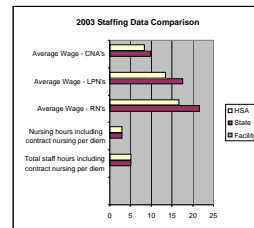


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	

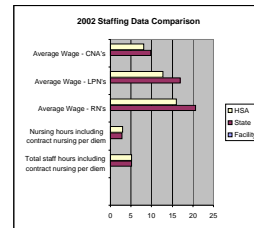


\*\* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

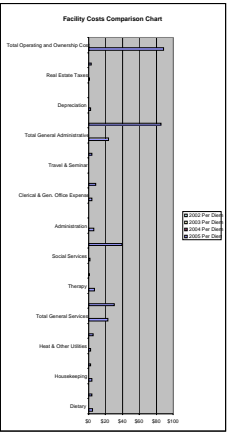
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.10	
Nursing hours including contract nursing per diem	2.90	3.00	
Average Wage - RN's	21.56	16.66	
Average Wage - LPN's	17.64	13.36	
Average Wage - CNA's	9.91	8.28	



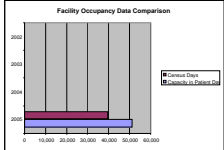
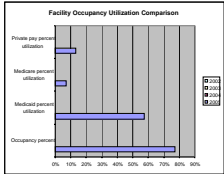
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.10	
Nursing hours including contract nursing per diem	2.80	2.90	
Average Wage - RN's	20.69	16.06	
Average Wage - LPN's	16.89	12.75	
Average Wage - CNA's	9.73	8.08	



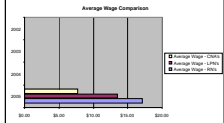
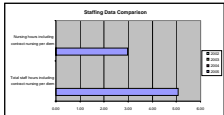
Report Line	Account	Year			
		2003	2004	2005	2006
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	4.71	4500/01	4500/01	4500/01
2	Food Purchase	8.13	4500/01	4500/01	4500/01
3	Housekeeping	3.76	4500/01	4500/01	4500/01
4	Laundry	1.88	4500/01	4500/01	4500/01
5	Heat & Other Utilities	2.11	4500/01	4500/01	4500/01
6	Maintenance	7.66	4500/01	4500/01	4500/01
7	Total General Services	23.07	4500/01	4500/01	4500/01
8	Nursing & Medical Records	30.05	4500/01	4500/01	4500/01
9A	Therapy	7.06	4500/01	4500/01	4500/01
10	Activities	0.91	4500/01	4500/01	4500/01
12	Social Services	1.17	4500/01	4500/01	4500/01
16	Total Health Care & Programs	39.26	4500/01	4500/01	4500/01
17	Administration	1.68	4500/01	4500/01	4500/01
19	Professional Services	6.17	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	4.13	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	4.36	4500/01	4500/01	4500/01
24	Travel & Lodging	0.11	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	3.49	4500/01	4500/01	4500/01
28	Total General Administration	22.31	4500/01	4500/01	4500/01
29	Total Operating Expenses	61.43	4500/01	4500/01	4500/01
30	Depreciation	3.47	4500/01	4500/01	4500/01
32	Interest	-	4500/01	4500/01	4500/01
33	Real Estate Taxes	0.53	4500/01	4500/01	4500/01
37	Total Ownership	3.99	4500/01	4500/01	4500/01
Total Operating and Ownership Cost		68.79	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	77.38%	4500/01	4500/01	4500/01
Medicaid percent utilization	57.36%	4500/01	4500/01	4500/01
Medicare percent utilization	6.80%	4500/01	4500/01	4500/01
Private pay percent utilization	35.17%	4500/01	4500/01	4500/01
Capacity in Patient Days	51,100	0	0	0
Census Days	38,346	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	2.87	0.00	0.00	0.00
Nursing hours including contract nursing per day	2.87	0.00	0.00	0.00
Average Wage: BSN	17.15	0.00	0.00	0.00
Average Wage: LPN/L	13.46	0.00	0.00	0.00
Average Wage: CNAs	7.88	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	166,292	12,359	7,674	186,325	0	186,325	0	186,325
2. Food Purchase	0	164,282	0	164,282	0	164,282	-1,140	163,142
3. Housekeeping	128,717	20,009	0	148,726	0	148,726	0	148,726
4. Laundry	84,418	18,327	0	102,745	0	102,745	0	102,745
5. Heat and Other Utilities	0	0	83,569	83,569	0	83,569	0	83,569
6. Maintenance	64,433	45,045	114,303	223,781	0	223,781	0	223,781
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	443,860	260,022	205,546	909,428	0	909,428	-1,140	908,288
9. Medical Director	0	0	5,600	5,600	0	5,600	0	5,600
10. Nursing & Medical Records	1,004,460	136,153	52,251	1,192,864	0	1,192,864	-4,521	1,188,343
10a. Therapy	0	0	278,357	278,357	0	278,357	0	278,357
11. Activities	33,791	2,071	0	35,862	0	35,862	0	35,862
12. Social Services	46,113	0	0	46,113	0	46,113	0	46,113
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,084,364	138,224	336,208	1,558,796	0	1,558,796	-4,521	1,554,275
17. Administrative	236,393	0	0	236,393	0	236,393	0	236,393
18. Directors Fees	0	0	4,000	4,000	0	4,000	0	4,000
19. Professional Services	0	0	17,864	17,864	0	17,864	-3,119	14,745
20. Fees, Subscriptions & Promotion	0	0	56,406	56,406	0	56,406	-40,249	16,157
21. Clerical & General Office	103,159	16,064	45,122	164,345	0	164,345	-916	163,429
22. Employee Benefits & Payroll	0	0	331,518	331,518	0	331,518	0	331,518
23. Inservice Training & Education	0	0	790	790	0	790	0	790
24. Travel and Seminar	0	0	36,912	36,912	0	36,912	-32,505	4,407
25. Other Admin. Staff Trans	0	0	13,356	13,356	0	13,356	0	13,356
26. Insurance-Prop.Liab.Malpractice	0	0	138,099	138,099	0	138,099	0	138,099
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	339,552	16,064	644,067	999,683	0	999,683	-76,789	922,894
29. Total General Administrative	1,867,776	414,310	1,185,821	3,467,907	0	3,467,907	-82,450	3,385,457
30. Depreciation	0	0	80,971	80,971	0	80,971	16,901	97,872
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	4,674	4,674	0	4,674	-4,674	0
33. Real Estate	0	0	21,724	21,724	0	21,724	0	21,724
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	2,596	2,596	0	2,596	0	2,596
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	109,965	109,965	0	109,965	12,227	122,192
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	187,504	97,399	1,681	286,584	0	286,584	0	286,584
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	76,650	76,650	0	76,650	0	76,650
43. Other (specify):*	23,852	0	89,706	113,558	0	113,558	-113,558	0
44. Total Special Cost Ce	211,356	97,399	168,037	476,792	0	476,792	-113,558	363,234
45. Grand Total	2,079,132	511,709	1,463,823	4,054,664	0	4,054,664	-183,781	3,870,883

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	158,980	158,980
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	807,617	807,617
4. Supply Inventory	0	0
5. Short-Term Investments	18,475	18,475
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	26,738	26,738
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	69	69
10. Total current assets	1,011,879	1,011,879
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	100,000	100,000
14. Buildings, at Historical Cost	3,382,527	2,540,759
15. Leasehold Improvements, Historical Cost	118,657	0
16. Equipment, at Historical Cost	0	721,987
17. Accumulated Depreciation (book methods)	-2,300,021	-2,146,306
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	263,182
23. other (specify):	186,326	186,326
24. Total Long-Term Assets	1,487,489	1,665,948
25. Total Assets	2,499,368	2,677,827
CURRENT LIABILITIES		
26. Accounts Payable	65,876	65,876
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	102,034	102,034
31. Accrued Taxes Payable	7,542	7,542
32. Accrued Real Estate Taxes	20,594	20,594
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	155,897	155,897
37. Other Current Liabilities (specify):	111,729	111,729
38. Total Current Liabilities	463,672	463,672
LONG TERM LIABILITES		
39. Long-Term Notes Payable	73,639	73,639
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	73,639	73,639
46. Total Liabilities	537,311	537,311
47. Total Equity	1,962,124	2,140,516
48. Total Liabilities and Equity	2,499,435	2,677,827



	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,443,820
2. Discounts and Allowances for all Levels	459,233
Subtotal - Inpatient Care	3,903,053
4. Day Care	0
5. Other Care for Outpatients	4,569
6. Therapy	312,917
7. Oxygen	949
Subtotal - Ancillary Revenue	318,435
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	131,810
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	7,553
22. Laundry	0
Subtotal - Other Operating Revenue	139,363
24. Contributions	0
25. Interest and Other Investments Income	1,302
Subtotal - Non-Operating Revenue	1,302
27. Other Revenue (specify):	310,251
28. Other Revenue (specify):	1,140
Subtotal - Other Revenue	311,391
30. Total Revenue	4,673,544
31. General Services	909,428
32. Health Care	1,558,796
33. General Administration	999,683
34. Ownership	109,965
35. Special Cost Centers	400,142
35. Provider Participation Fee	76,650
37. Other	0
40. Total Expenses	4,054,664
41. Income Before Income Taxes	618,880
42. Income Taxes	0
43. Net Income or Loss for the Year	618,880

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LTC Median Per Diem Cost by HSA - 2005 Cost Reports  
2005 (Run June 1, 2004)

Southgate Health Care Center	Southgate Health Care Center
---------------------------------------	---------------------------------------

2005  
Census

Cost Report		39,545
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	<b>TOTAL GENERAL SERVICES</b>	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>	
29	<b>TOTAL OPERATING EXPENSES</b>	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	<b>TOTAL OWNERSHIP</b>	
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>	39,545

State-Wide

State	HSA (%)
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11	

LTC Median Per Diem Cost by HSA - 2004 Cost Reports  
2004 (Run June 1, 2004)

Southgate  
Health  
Care  
Center  
2004  
Costs

Southgate  
e Health  
Care  
Center  
2004  
Census

Cost	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	<b>TOTAL GENERAL SERVICES</b>
10	Nursing & Medical Records
11	Therapy
12	Activities
13	Social Services
16	<b>TOTAL HEALTH CARE &amp; PROGRAMS</b>
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	<b>TOTAL GENERAL ADMINISTRATIVE</b>
29	<b>TOTAL OPERATING EXPENSES</b>
32	Depreciation
33	Interest
37	Real Estate Taxes
37	<b>TOTAL OWNERSHIP</b>
	<b>TOTAL OPERATING &amp; OWNERSHIP COST</b>

### 2003 - Staffing and Occupancy Data

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.84	18.02	17.23	15.4	17.23	13.87	21.06	21.06	21.06	19.99	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

	State- Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.10%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2003 Cost Reports  
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line			1	2	3	4	5	6	7	8	9	10	11
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Southgate  
Health Care  
Center

Southgate  
Health Care  
Center

2003  
Census

Cost Report	Description
Line	
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

IDPA LTC Profiles  
LTC Median Per Diem Cost by HSA - 2002 Cost Reports  
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%